BLACK H	ILLS ENERGY CORP Gas #5393		Assessed	Taxable
	Taxing Jurisdiction	Utility	Value	Value
32-001	ESTHERVILLE CITY/ELC SCH	gas	1,151,791	581,904
32-009	WALLINGFORD CITY/ELC SCH	gas	59,364	29,992
32-018	ESTHERVILLE TWP/ELC SCH	gas	285,274	144,125
		COMPANY TOTAL	1,496,429	756,021
CORN BEI	LT POWER COOP - Cooperative #4240		Assessed	Taxable
	Taxing Jurisdiction	Utility	Value	Value
32-013	CENTER TWP/ELC SCH	trans	531,069	261,159
32-014	DENMARK TWP/A-R SCH/RINGSTED BFD	trans	469,281	230,774
32-015	ELLSWORTH TWP/ELC SCH	trans	234,641	115,387
32-018	ESTHERVILLE TWP/ELC SCH	trans	175,981	86,540
32-019	HIGH LAKE TWP/ELC SCH	trans	684,367	336,544
32-021	HIGH LAKE TWP/ELC SCH	trans	39,105	19,230
32-022	HIGH LAKE TWP/GRAETTINGER-TERRIL SCH	trans	117,319	57,692
32-023	HIGH LAKE TWP/GRAETTINGER-TERRIL/GRAETTINGER BFD	trans	175,981	86,540
32-026	JACK CREE TWP/ELC SCH	trans	117,319	57,692
32-027	JACK CREEK TWP/ELC SCH/RINGSTED BFD	trans	39,105	19,230
32-029	JACK CREEK TWP/A-R SCH/GRAETTINGER BFD	trans	312,853	153,848
32-037	TWELVE MILE LAKE TWP/ELC SCH	trans	351,959	173,080
32-038	TWELVE MILE LAKE TWP/GRAETTINGER-TERRIL SCH	trans	195,532	96,155
		COMPANY TOTAL	3,444,512	1,693,871
CORN BEI	LT POWER COOP- GAS DIVISION - Gas #5372		Assessed	Taxable
	Taxing Jurisdiction	Utility	Value	Value
32-001	ESTHERVILLE CITY/ELC SCH	gas		115
32-009	WALLINGFORD CITY/ELC SCH	gas		7
32-018	ESTHERVILLE TWP/ELC SCH	gas		40

		_	COMPANY TOTAL		162
FEDERAT	ED RURAL ELECTRIC - Cooperative #4251	TON		Assessed	Taxable
	Taxing Jurisdiction	Utility		Value	Value
32-016	ELLSWORTH TWP/ELC SCH	dist		4,675	3,674
32-017	EMMET TWP/ELC SCH	dist		6,644	5,221
32-024	IOWA LAKE TWP/A-R SCH/ARMSTRONG BFD	dist		3,090	2,428
		-	COMPANY TOTAL	14,409	11,323
INTERSTA	ATE POWER & LIGHT CO Electric #7363			Assessed	Taxable
	Taxing Jurisdiction	Utility		Value	Value
32-003	ARMSTRONG CITY/A-R SCH/ARMSTRONG BFD	elec		1,539,681	713,190
32-005	DOLLIVER CITY/ELC SCH	elec		126,896	58,779
32-006	GRUVER CITY/ELC SCH	elec		120,430	55,784
32-007	RINGSTED CITY/A-R SCH/RINGSTED BFD	elec		426,353	197,489
32-009	WALLINGFORD CITY/ELC SCH	elec		301,547	139,678
32-019	HIGH LAKE TWP/ELC SCH	elec		2,957	1,370
32-001	ESTHERVILLE CITY/ELC SCH	trans		7,361	3,410
32-003	ARMSTRONG CITY/A-R SCH/ARMSTRONG BFD	trans		19,636	9,096
32-011	ARMSTRONG GROVE TWP/A-R SCH/ARMSTRONG BFD	trans		289,487	134,092
32-012	ARMSTRONG GROVE TWP/A-R SCH/RINGSTED BFD	trans		233,172	108,007
32-013	CENTER TWP/ELC SCH	trans		773,147	358,126
32-014	DENMARK TWP/A-R SCH/RINGSTED BFD	trans		367,387	170,176
32-018	ESTHERVILLE TWP/ELC SCH	trans		93,268	43,202
32-019	HIGH LAKE TWP/ELC SCH	trans		98,174	45,475
32-021	HIGH LAKE TWP/ELC SCH	trans		12,269	5,683
32-032	LINCOLN TWP/ELC SCH	trans		613,607	284,227
32-033	SWAN LAKE TWP/A-R SCH	trans		15,634	7,242
32-034	SWAN LAKE TWP/A-R SCH/ARMSTRONG BFD	trans		49,091	22,739

		-	COMPANY TOTAL	5,090,097	2,357,765
INTERSTA	ATE POWER & LIGHT CO Gas #5363			Assessed	Taxable
	Taxing Jurisdiction	Utility		Value	Value
32-001	ESTHERVILLE CITY/ELC SCH	gas			53,157
32-003	ARMSTRONG CITY/A-R SCH/ARMSTRONG BFD	gas		520,657	213,317
32-009	WALLINGFORD CITY/ELC SCH	gas			3,375
32-011	ARMSTRONG GROVE TWP/A-R SCH/ARMSTRONG BFD	gas		291,619	119,478
32-018	ESTHERVILLE TWP/ELC SCH	gas			18,403
			COMPANY TOTAL	812,276	407,730
IOWA LAI	KES ELEC. COOP - Cooperative #4273			Assessed	Taxable
	Taxing Jurisdiction	Utility		Value	Value
32-001	ESTHERVILLE CITY/ELC SCH	dist		209,817	60,129
32-011	ARMSTRONG GROVE TWP/A-R SCH/ARMSTRONG BFD	dist		197,421	56,576
32-012	ARMSTRONG GROVE TWP/A-R SCH/RINGSTED BFD	dist		41,328	11,844
32-013	CENTER TWP/ELC SCH	dist		246,130	70,535
32-014	DENMARK TWP/A-R SCH/RINGSTED BFD	dist		287,933	82,515
32-015	ELLSWORTH TWP/ELC SCH	dist		127,297	36,480
32-016	ELLSWORTH TWP/ELC SCH	dist		144,035	41,277
32-017	EMMET TWP/ELC SCH	dist		239,495	68,634
32-018	ESTHERVILLE TWP/ELC SCH	dist		407,373	116,744
32-019	HIGH LAKE TWP/ELC SCH	dist		177,162	50,771
32-021	HIGH LAKE TWP/ELC SCH	dist		17,415	4,991
32-022	HIGH LAKE TWP/GRAETTINGER-TERRIL SCH	dist		170,794	48,946
32-023	HIGH LAKE TWP/GRAETTINGER-TERRIL/GRAETTINGER BFD	dist		45,591	13,065
32-024	IOWA LAKE TWP/A-R SCH/ARMSTRONG BFD	dist		256,561	73,524
32-026	JACK CREE TWP/ELC SCH	dist		40,580	11,629
32-027	JACK CREEK TWP/ELC SCH/RINGSTED BFD	dist		8,468	2,427
32-028	JACK CREEK TWP/GRAETTINGER-TERRIL/GRAETTINGER BFD	dist		38,481	11,028

		<u>-</u>	COMPANY TOTAL	751,672	527,165
32-018	ESTHERVILLE TWP/ELC SCH	trans		136,993	96,076
32-001	ESTHERVILLE CITY/ELC SCH	elec		614,679	431,089
	Taxing Jurisdiction	Utility		Value	Value
MID AME	RICAN ENERGY - Electric #7289			Assessed	Taxable
		-	COMPANY TOTAL	1,940,098	395,408
32-043	JACK CREEK TWP/A-R SCH	trans		41,974	8,555
32-035	SWAN LAKE TWP/ELC SCH	trans		206,371	42,060
32-033	SWAN LAKE TWP/A-R SCH	trans		405,745	82,694
32-024	IOWA LAKE TWP/A-R SCH/ARMSTRONG BFD	trans		262,336	53,466
32-014	DENMARK TWP/A-R SCH/RINGSTED BFD	trans		181,886	37,070
32-011	ARMSTRONG GROVE TWP/A-R SCH/ARMSTRONG BFD	trans		841,786	171,563
ITC MIDWEST LLC - Transmission Line #3390  Taxing Jurisdiction		Utility		Assessed Value	Taxable Value
		-	COMPANY TOTAL	3,638,847	1,042,810
32-044	SWAN LAKE TWP/ELC SCH/RINGSTED BFD	dist		16,192	4,640
32-043	JACK CREEK TWP/A-R SCH	dist		4,063	1,164
32-041	JACK CREEK TWP/ELC SCH/GRAETTINGER BFD	dist		1,763	505
32-038	TWELVE MILE LAKE TWP/GRAETTINGER-TERRIL SCH	dist		245,795	70,439
32-037	TWELVE MILE LAKE TWP/ELC SCH	dist		98,981	28,366
32-035	SWAN LAKE TWP/ELC SCH	dist		93,565	26,814
32-034	SWAN LAKE TWP/A-R SCH/ARMSTRONG BFD	dist		50,408	14,446
32-033	SWAN LAKE TWP/A-R SCH	dist		96,879	27,763
32-032	LINCOLN TWP/ELC SCH	dist		158,463	45,412
32-031	LINCOLN TWP/A-R SCH	dist		37,938	10,872
32-030	JACK CREEK TWP/A-R SCH/RINGSTED BFD	dist		171,065	49,023
32-029	JACK CREEK TWP/A-R SCH/GRAETTINGER BFD	dist		7,854	2,251

MID AMERICAN ENERGY - Gas #5289			Assessed	Taxable	
	Taxing Jurisdiction	Utility		Value	Value
32-007	RINGSTED CITY/A-R SCH/RINGSTED BFD	gas		90,474	62,777
32-014	DENMARK TWP/A-R SCH/RINGSTED BFD	gas		114,828	80,752
			COMPANY TOTAL	205,302	143,529
WESTERN MINNESOTA MUNC GAS - Gas #5374				Assessed	Taxable
	Taxing Jurisdiction	Utility		Value	Value
32-007	RINGSTED CITY/A-R SCH/RINGSTED BFD	gas			12
32-014	DENMARK TWP/A-R SCH/RINGSTED BFD	gas			26
			COMPANY TOTAL	_	38
			COUNTY TOTAL	17,393,642	7,335,822